

Remarks/Arguments

Claims 1-17 are currently pending in this application. No new matter is presented.

35 U.S.C. § 112, First Paragraph Rejections

The Examiner has rejected claims 1-17 under 35 U.S.C 112, first paragraph as failing to comply with the written description requirement. The Examiner indicated that the claims were amended to specify that the coating is present until exposed to body fluids but is only the case when a second layer has been laid on top of the first layer. (*See*, Office Action at page 3). Additionally, the Examiner believes that the only embodiment which has the complete coating must have the second coating, which serves as an enteric drug delivery coating. (*See*, Office Action at page 3). Applicants disagree.

The tablet release system as presently claimed comprises a nucleus that contains the active ingredient, which is completely coated by a film that is insoluble in and impermeable to aqueous fluids. The tablet then has incisions made in a defined area that only cut through the coating without touching the underlying section of the tablet. (*See*, Specification at page 9, lines 10-13). It is the incision that enables water or biological fluid to remove the coating. (*See*, Specification at page 9, lines 18-24). The second coating discussed by the Examiner, adds an additional level of controlled release, *i.e.*, allowing the drugs to be released up to the distal portion of the enteric tract release at the level of colon of the rectum. (*See*, Specification at page 10, lines 16-17).

Applicants believe that the claims are fully supported by the specification.
Reconsideration and withdrawal of the rejection is requested.

Conclusion

Applicants submit that this paper is fully responsive and that the application is in condition for allowance. Should any questions arise concerning the application, the Examiner is encouraged to contact the undersigned at the telephone number provided below. The Commissioner is hereby authorized to charge payment of any fees that may be required, or credit any overpayment of same, to Deposit Account No. 50-0311, Reference No. 28069-603 NATL.

Respectfully submitted,



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